

EXHIBIT B

Analysis of Potential Economic Losses of Ms. Caryn Strickland

In the Matter of

Caryn Devins Strickland

v.

United States of America, et, al.

Western District of North Carolina

Civil Case No. 1:20CV66

Prepared for

U.S. Department of Justice

Prepared by

Paul F. White, Ph.D.
Resolution Economics, LLC
Washington, D.C.

June 1, 2023

Analysis of Potential Economic Losses of Ms. Caryn Strickland

I. Introduction

This report was undertaken at the request of the United States Department of Justice as part of a lawsuit filed by Ms. Caryn Strickland (“Plaintiff” or “Ms. Strickland”), against the United States of America, et, al. (“Defendants”). In this report, Resolution Economics, LLC was asked to (i) review the March 15, 2023 economic loss report of Gary R. Albrecht, Ph.D. and Bill Marcum, Ph.D., (ii) review additional case material provided by defense counsel, and (iii) provide calculations of the Plaintiff’s alleged economic losses in the event the finder of fact determines that the Plaintiff is entitled to economic damages.¹ Resolution Economics, LLC charges \$579 per hour for my services. My compensation does not depend on the substance of my testimony. My resume and testimony experience are attached as Appendix A to this report. The details of my calculations are attached as Appendix B and Appendix C to this report.

This report is organized as follows: Section II provides the sources of information used in the preparation of this report. Section III provides an overview of the Plaintiff’s experts’ calculations. My methodology and alternative calculations of the Plaintiff’s potential economic losses are discussed in Section IV. A summary of my findings is found in Section V.

II. Sources Reviewed

My methodology and calculations for this report are based upon the review of the following material provided by defense counsel as well as publicly available information:

- Complaint dated March 3, 2020

¹ However, if the finder of fact determines that Defendants are not liable for the Plaintiff’s claims, then the economic losses are zero.

- Expected Economic Impact - Caryn Strickland by Gary Albrecht and Bill Marcum, dated March 15, 2023, and the attachments thereto
- Questionnaire for Economic Elements of Loss: Employment Termination (004835 – 004843)
- Declaration of William Moormann, with Exhibits. Filed October 2, 2020.
- “US00007560.pdf” AFDs (Assistant Federal Defenders) who have left the FPD in the past 10 years (US00007560)
- Plaintiff’s resume (004002-004003)
- 2018 and 2019 Line AFD Salary Charts (US00001311)
- “Documents produced by Plaintiff, part 1.pdf” (003042 – 003141) and “Documents produced by Plaintiff, part 2.pdf” (003142 – 003641)
- Plaintiff personnel records (US00006740 – US00006838 and US00002871 – US00002890)
- Plaintiff’s IRS Wage and Income Transcripts, various years (004319 - 004354)
- Excel spreadsheet with employment duration for various positions in the Federal Defender’s Office (US00007559)
- Duke Law School, Employment Data Page (<https://law.duke.edu/career/employmentdata/>)
- Redacted Deposition of Caryn Devins Strickland, dated April 25, 2023
- Vocational Report of Robert W. Jackson, dated May 30, 2023
- North Carolina Office of Indigent Defense Services Memorandum, "IDS Policies Governing Attorney Fee and Expense Applications in Non-Capital Criminal and Non-Criminal Cases at the Trial Level" Updated November 23, 2022
<https://www.ncids.org/wp-content/uploads/2021/03/2022.11.23-attorney-fee-policies-non-capital-cases.pdf>
- “Rate Increases for Private Assigned Counsel to Take Effect January 1, 2022”. Office of Indigent Services press release published December 14, 2021.
(<https://www.nccourts.gov/news/tag/press-release/rate-increases-for-private-assigned-counsel-to-take-effect-january-1-2022>)

III. Review of Plaintiff's Experts' Analysis

As an overview, the primary features of the Plaintiff's experts' analysis are the following:

- The Plaintiff's experts have assumed that the Defendants are found liable by a finder of fact.
- The Plaintiff's experts assume that, if the Plaintiff's employment with the Federal Defender's Office for the Western District of North Carolina ("FDO") had not ended in 2019, Plaintiff would have remained employed there with 100% certainty for at least an additional 35 years through 2055.
- The Plaintiff's experts have not analyzed relevant economic data or labor market research that is applicable to Plaintiff's specific occupation, industry, or geography.
- The Plaintiff's experts assume with 100% certainty that Plaintiff's mitigating earnings will never catch up to her projected lost FDO earnings at any point prior to 2055.
- The Plaintiff's experts extend pension losses through Plaintiff's life expectancy in 2067.
- The Plaintiff's experts assign lost earnings based on Plaintiff's previous employment in the Charlotte, NC labor market, but mitigating earnings are calculated based on the smaller labor market in the Tryon, NC area.
- The Plaintiff's experts implicitly hold the Defendants liable for Plaintiff's personal career choice to earn less than expected based on her qualifications.

Below are my primary concerns with Plaintiff's experts' analyses:

Liability Assumption

The Plaintiff's experts' calculations assume that Defendants are is found liable by a finder of fact. For the purposes of comparison, I make the same assumption (a typical assumption made by damages experts). If the finder of fact determines that Defendants are not liable for the Plaintiff's claims, then the economic losses are zero.

Employment Damages Continuing Until the Year 2055

The Plaintiff's experts calculate earnings losses through year 2055, approximately 36 years after Plaintiff's employment with the FDO ended. It should be noted that Plaintiff's economic experts do not provide any data or other empirical support for this most critical assumption that

Plaintiff would never have ended her employment with the FDO prior to retirement and will never fully mitigate her losses. The Plaintiff's economic experts do not account for any probability that the Plaintiff would have ended her FDO employment for any voluntary or involuntary reason prior to the year 2055. This assumption is contradicted by data showing that some Assistant Federal Defenders (AFD) have left the FDO prior to spending their full career there². Assuming no possibility that Ms. Strickland would spend less than her full career with the FDO leads to an inflated estimate of her economic damages.

Plaintiff's Experts' Assumptions Regarding Actual Mitigating Earnings

The Plaintiff's experts project mitigating earnings based on self-employed indigent criminal defense work at 1,692 hours per year, while subtracting 60% of earnings as overhead costs. Plaintiff's experts describe the 1,692 hour figure as "the number of hours per year Ms. Strickland would have worked had she remained employed with the Federal Government."³ Ms. Strickland's federal government position was classified as "full time", which is typically represented as 2,080 hours. The plaintiff's experts provide no documentation to provide foundation for this amount (which is 18.7% less than "full time").

Plaintiff's experts also provide no basis for their assumption of a 60% overhead rate, either by citing plaintiff's financial records or by identifying the specific costs they are including. While estimating an hourly earnings rate of \$80 for Plaintiff's self-employed criminal defense work, Dr. Albrecht and Dr. Marcum subtract \$48 per hour for these unspecified overhead expenses. It should be noted that the \$48 per hour figure they use in their calculation far exceeds the typical hourly overhead cost that is cited in their own references.⁴ Furthermore, they do not address the fact that

² "AFDs who have left the FPD in the past 10 years", PDF document (US00007560)

³ Albrecht and Marcum report, page 3.

⁴ *FY19 Private Appointed Counsel (PAC) Effective Pay Rate Study*, cited in Albrecht and Marcum report, page 1 states that the median hourly overhead costs in 2018 were \$21.72. "Median" indicates that half of the costs reported in the survey were below that figure and half were above that figure.

many common “overhead” costs for attorneys in the plaintiff’s position are reimbursable. Policies for North Carolina’s Office of Indigent Defense Services state that travel, copying and printing, computerized legal research, and paralegal or legal assistant time (among other things) are all reimbursable expenses.⁵

As a consequence of the issues described above, the plaintiff’s experts’ report substantially understates the value of the plaintiff’s expected future mitigating earnings should she remain employed as an indigent defense counsel.

Plaintiff’s Experts’ Failure to Consider Mitigating Earnings Capacity

Plaintiff’s experts consider pre-incident earnings at a position in the Charlotte, NC market⁶ as lost, but they do not account for Plaintiff’s earnings capacity when estimating her mitigating earnings. It is my understanding that Plaintiff has made a personal choice to become a self-employed contract attorney, a job in which she earns far less than her federal government job⁷.

As an example of the type of data typically used to assess labor market earnings, according to the Bureau of Labor Statistics in 2022, the mean earnings for “Lawyers” in the Charlotte, NC metropolitan area was \$162,310⁸. Furthermore, Plaintiff is a 2013 graduate of Duke Law School.⁹ In 2022, the median starting salary for Duke Law graduates was \$215,000¹⁰, while as of 2024, Plaintiff would have 11 years of professional experience. With her qualifications and experience, it is reasonable to conclude that Plaintiff’s earnings capacity in mitigation is greater than the \$54,081 before-tax earnings level assumed in Plaintiff’s economic experts’ calculations.

I have been provided with the vocational report of Robert W. Jackson as an evaluation of potential mitigating earnings by Plaintiff. His evaluation of the Plaintiff’s earnings capacity is

⁵ IDS Memorandum, “IDS Policies Governing Attorney Fee and Expense Applications in Non-Capital Criminal and Non-Criminal Cases at the Trial Level”, Updated November 23, 2002

⁶ Strickland Deposition, Page 44

⁷ Strickland Deposition, Page 136-141

⁸ <https://www.bls.gov/oes/tables.htm>

⁹ Plaintiff Resume, 004002

¹⁰ <https://law.duke.edu/career/employmentdata/>

consistent with my understanding of relevant labor market data and available case information.

Specifically, Mr. Jackson states:

It is important to note that this claim of economic loss does not represent a loss of earning capacity. Earning capacity is an individual's ability to obtain and sustain the highest paying employment for which one is qualified based on a variety of factors including age, education, prior work history, skills, abilities, health factors, labor market conditions, etc. Choosing to work in a lower paying job in a different and smaller labor market does not diminish Ms. Strickland's ability to earn more if she desires.¹¹

Based on Mr. Jackson's conclusions and my own understanding of the labor market, I conclude that Plaintiff's experts' report substantially understates the appropriate mitigating earnings level for the calculation of alleged losses.

Tax Neutralization

I have been advised by DOJ attorneys that the tax neutralization amount (i.e. the tax gross-up) is not recoverable in this matter because there is no waiver of sovereign immunity, and therefore it should not be added to potential economic losses.

Overview of Plaintiff's Experts' Analysis

In summary, it is my opinion that the Plaintiff's experts' methodology unrealistically assumes that Plaintiff would have remained employed with the FDO with 100% certainty for approximately 36 years into the future, disregards the Plaintiff's mitigating earnings capacity, and does not account for the possibility of Plaintiff further mitigating her potential losses and reaching earnings parity. Plaintiff's experts overstate the probable duration of potential economic losses, and also add a tax neutralization amount to potential damages that I have been advised is not recoverable in this matter. These assumptions result in an overstatement of the Plaintiff's potential economic losses.

¹¹ Jackson report, page 2.

IV. Alternative Estimate of Potential Economic Losses

My alternative calculations are based primarily on information available in Mr. Jackson's, and Drs. Albrecht and Marcum's reports. I have prepared calculations of potential economic losses under two scenarios.

Scenario I

In Scenario I, in accordance with the findings of vocational expert Robert W. Jackson, Plaintiff commences a job search of 20.9 weeks as of January 1, 2024 and is thus able to obtain replacement employment with the Federal Government and fully mitigate her losses as of May 26, 2024. Additionally, potential losses include the difference in pension attributable to the five months of Federal service that would have been credited during the job search period. Under this Scenario I-A, potential losses total \$46,675 in present value.

Alternatively, if Plaintiff's replacement employment is not with the Federal Government and does not have earnings or benefits capable of mitigating her federal pension loss, then the potential loss in this scenario would include the present value of her entire projected FERS pension, which is \$332,878. Total potential loss in this Scenario I-B would be \$375,004. The details of these calculations are found in Appendix B.

Scenario II

This scenario is also based on Mr. Jackson's determination that Plaintiff has not suffered a loss of earnings capacity and will eventually fully mitigate her losses. Plaintiff graduated from Duke Law School in 2013 and her employment with the FDO ended in 2019, a period of six years. In other words, with six years in the labor market, she was able to reach her prior level of FDO earnings. Under Scenario II, I have assumed that Plaintiff would again be able to reach an earnings level equal to her prior FDO earnings in an equivalent six-year period, beginning in 2024. For this scenario, I assume that the Plaintiff starts out in 2024 with the earnings calculated by Drs. Albrecht

and Marcum - \$41,410 after tax. At the end of the six year period, I assume she will have fully mitigated her projected losses. Scenario II-A assumes that Plaintiff's employment in 2030 and beyond includes either a federal pension or comparable retirement plan, or another form of compensation that mitigates the loss of the FERS pension. As a conservative measure, calculated losses in Scenario II-A assume that the six earning years from 2024 – 2030 are not credited to Plaintiff for pension purposes. Scenario II-B assumes that the would-be FERS pension is not mitigated at all through Plaintiff's subsequent employment. The present value of losses under Scenario II-A totals \$425,916 and under Scenario II-B totals \$692,881. The details of these calculations are found in Appendix C.

V. Summary and Conclusions

Based upon the above methodology, below is a summary of my opinions and calculations of the Plaintiff's potential economic damages.

1. Plaintiff's experts allow for no possibility that Plaintiff's employment with the FDO would have terminated for any other reason, voluntary or involuntary, in the approximately 36-year period from 2019-2055.
2. Plaintiff's experts disregard Plaintiff's mitigating earnings capacity and allowed for no possibility that the Plaintiff would have increased her post-Public Defender earnings level and fully mitigated her losses at any point in time through her remaining life expectancy in 2067.
3. Plaintiff's experts have added a tax neutralization amount onto potential economic losses, which defense counsel has informed me is not applicable in this matter.
4. My alternative calculations of potential economic losses are calculated losses using two scenarios based on the Defendant's vocational expert's determination that Plaintiff will realize her earnings capacity and fully mitigate her losses:
 - Scenario I relies on the Defendant's vocational expert's finding that Plaintiff "is capable of earnings comparable to and even exceeding her Assistant Public Defender salary"¹², allowing her to fully mitigate her losses following the

¹² Jackson report, page 3.

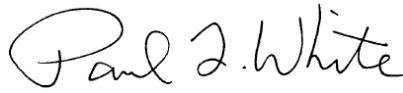
conclusion of a reasonable job search duration of 20.9 weeks. The present value of potential economic losses under this scenario I-A is \$46,675. In the event that the Plaintiff is unable to mitigate her FERS pension losses in this scenario, potential economic losses for Scenario I-B would be \$375,004.

- Scenario II is also based on the Defendant's vocational expert's determination that Plaintiff will realize her earnings capacity and fully mitigate her losses. Plaintiff had six years of experience as of the incident in 2019 and for comparison purposes, is accordingly projected to recover her losses over a six year period from 2024 to 2030.
 - Under Scenario II-A, Plaintiff fully mitigates her earnings losses from 2030 onward and thereafter does receive a FERS retirement pension or comparable compensation. The present value of potential economic losses under this scenario is \$425,916.
 - Under Scenario II-B, Plaintiff fully mitigates her earnings losses from 2030 onward but does not receive a FERS retirement pension or comparable compensation. The present value of potential economic losses under this scenario is \$692,881.

**Analysis of Potential Economic Losses
of Ms. Caryn Strickland**

The opinions set forth in this report are based upon the information available to me at this time. If additional information becomes available that substantially impacts my conclusions, then this report is subject to update.

Signed this 1st day of June, 2023.

A handwritten signature in black ink that reads "Paul F. White". The signature is written in a cursive style with a large, looped "P" and "F".

Paul F. White, Ph.D.

Appendix A

PAUL F. WHITE, Ph.D.
Partner

Professional Experience

Resolution Economics LLC – Washington D.C.

Dr. White is a labor economist with significant experience in all aspects of the application of labor economics and statistical methods to problems involving labor and employment issues. His practice areas cover all aspects of employment discrimination cases, including compensation, hiring, promotion, and termination. Dr. White's labor and employment practice also includes FLSA wage and hour cases, EEOC investigations, OFCCP investigations of federal contractors, proactive monitoring of compensation and employee selections, economic damages (single-plaintiff, multi-plaintiff, and class actions), union contract negotiations, and NLRB hearings. Additionally, Dr. White has conducted analyses on Title VI matters, housing discrimination, police dispatch models, mutual fund trading practices, asbestos exposure, and prescription drug pricing. Dr. White has testified numerous times in local, state, and federal courts.

The Institute for Workplace Equality (Formerly “The OFCCP Institute”)

The Institute for Workplace Equality is a non-profit organization formed to assist the federal contractor community in responding to compliance regulations.

- Faculty Member (2014 – present)

ERS Group

- Managing Director – Washington, D.C. Office (2002 – 2015)
- Vice President (1998 – 2002)
- Research Economist (1993-1998)

Florida State University

Member of the graduate faculty for the Executive Management program. Taught courses in Economics and Analytic Research Methods.

- Adjunct Professor (1996 - 2002)

National Institutes of Health

Awarded fellowship to study the economics of aging.

- Research Fellow (1990 - 1993)

Womble, Carlyle, Sandridge, and Rice, Winston-Salem, NC

Researched and analyzed health insurance statistics to be used as evidence in a medical malpractice case.

- Consultant (1992)

Testimony

- Everette Prince v. Barnes Group, Inc. and Bowman Distribution; No. 5:94-CV-483-F(3), U.S. District Court, Eastern District of North Carolina, Western Division. (Declaration)
- Kenneth Causey v. City of Gretna, Florida, et al.; No. 94-40586-WS, U.S. District Court, Northern District of Florida, Tallahassee Division. (Deposition)
- Joseph C. Mulé, et al. v. Larry Alton Carr, et al.; No. 93-7395 Division "O" Civil Division, Circuit Court, 13th Judicial Circuit, in and for Hillsborough County, Florida. (Deposition)
- Stuart N. Robins v. Flagship Airlines and AMR Corporation; No. 94-C3589, Circuit Court, Davidson County, Tennessee. (Declaration)
- Louise L. Wilson, Beowulf L. Snell, et al. v. Macon Telegraph Publishing Company, Inc.; No. 5:95- CV-522-2 (DF), U.S. District Court, Middle District of Georgia, Macon Division. (Affidavit)
- David Hipp, Harry W. McKown, Jr., et al. v. Liberty National Life Insurance Company; No. 95- 1332-CIV-T-17A, U.S. District Court, Middle District of Florida, Tampa Division. (Deposition)



- Margaret H. Daniel v. University of Southwestern Louisiana; No. 95-2170, U.S. District Court, Western District of Louisiana, Lafayette-Opelousas Division. (Trial)
- Lois Gordon, et al. v. Columbia Gas & Electric, et al., No. 95-CI-0095, Court of Common Pleas, Civil Division, Marion County, Ohio. (Deposition)
- Connie Yon and Delores Bryant v. Department of Corrections and Steve Comeford; No. 93-4635, Second Judicial Circuit, Leon County, Florida. (Hearing)
- Sergio Bonich, et al. v. Herman Miller, Inc., No. 95-3455/CA21, Circuit, Court, 11th Judicial Circuit, Dade County, Florida. (Deposition)
- Caroline Burney v. Rheem Manufacturing Company, Inc., No. CV-97-D-1300-N, U.S. District Court, Middle District of Alabama, Northern Division. (Affidavit)
- Pamela L. Biggs v. State of Florida, Board of Regents, No. 1:96-CV-185-MMP, U.S. District Court, Northern District of Florida, Gainesville Division. (Deposition)
- Faith D. McKnight v. State of Florida, Department of Health and Rehabilitative Services, et al., No. 96-1167-CIV-J99(S), U.S. District Court, Middle District of Florida, Jacksonville Division. (Deposition)
- Grant H. Danskine, et al. v. Metro Dade County, No. 97-2068-CIV-HIGHSMITH, U.S. District Court, Southern District of Florida, Miami Division. (Affidavit and Deposition)
- Michael Corlett v. Fine Air Services, Inc., No. 97-3906-CIV-UNGARO-BENAGES, U.S. District Court, Southern District of Florida, Miami Division. (Affidavit)
- Gina Edwards v. University of Central Florida, Florida Board of Regents, et. al, No. CI 97-3420(32), Circuit Court, 9th Judicial Circuit, Orange County, Florida. (Deposition)
- Garry Joe Tawney v. The Bolles School, No. 97-03038 CA, Circuit Court, 4th Judicial Circuit, Duval County, Florida. (Deposition)
- Waymond Pollocks, et al., v. Sunland Training Center at Marianna, Florida, et al., No. TCA 87- 40103-RH, U.S. District Court, Northern District of Florida, Tallahassee Division. (Trial)



- Jeanette Robinson Ward v. Florida State Hospital, Department of Labor and Employment Security, Division of Workers' Compensation, District "A East". (Affidavit)
- Craig H. Hull v. Cash America International, Inc., No.98-607-CIV-ORL-19A, U.S. District Court, Middle District of Florida, Orlando Division. (Deposition)
- Robert Schanzer, and Robert R. Madison v. United Technologies Corporation, Pratt & Whitney Aircraft Division, No. 3:98CV00834, U.S. District Court, District of Connecticut. (Deposition and Trial)
- Donna Aldret v. State of Florida Department of Labor and Employment Security Division of Workers' Compensation, Claim No. 261-92-1891. (Deposition and Hearing)
- Wilma Nicole Stout v. Baxter Healthcare Corporation, No. 4:99 CV 129-EMB, U.S. District Court, Northern District of Mississippi, Greenville Division. (Affidavit)
- Theodore R. Perin v. County of Nassau, Nassau County Department of General Services and R.A. Augisiewicz, No. 95-024094, Supreme Court of the State of New York, County of Nassau. (Affidavit)
- National Association for the Advancement of Colored People, et al. v. State of Florida Department of Corrections, et al., No. 5:00-CV-100-OC-10, U.S. District Court, Middle District of Florida, Ocala Division. (Affidavits, Hearings, Depositions and Trial Testimony)
- Kenneth Epperson, et al. v. Pennzoil Products Company, No. CV97-1797, U.S. District Court, Western District of Louisiana, Shreveport Division. (Affidavits)
- American Federation of Government Employees, Local 1617, Kelly Air Force Base, San Antonio, Texas v. San Antonio Air Logistics Center, Kelly Air Force Base, San Antonio, Texas, FMCS No. 990929-17655-3. (Arbitration Testimony)
- Birmingham Airport Authority v. Alabama State Licensing Board for General Contractors, No. CV- 99-G-1504-S, U.S. District Court, Northern District of Alabama, Southern Division. (Deposition)
- Linda Rice Chapman v. Florida Department of Health and Rehabilitative Services, No. 96-23274- CA-09, Circuit Court for the Eleventh Judicial Circuit, Dade County, Florida. (Trial)
- Dunkin' Donuts/Third Dunkin' Donuts Realty, Inc. v. Al-Karim Kassam, et al., No. CIV00-1428 LH, U.S. District Court, District of New Mexico. (Affidavit)



- Jerry R. Pike and Patrick A. Thomas v. Lucent Technologies, Inc., No. 1 00-CV-1406 RWS, U.S. District Court, District of Georgia, Atlanta Division. (Deposition)
- Mary E. O'Shea v. Summit Bancorp, Jill Christians, Antoinette Foti, Kevin Gillen, and Mary Przybyla, No. L-9865-98, Superior Court of New Jersey, Law Division: Bergen County. (Affidavit)
- Michelle Iliadis and Angela Nelson-Croxton v. Wal-Mart Stores, Inc., et al., No. L-5498-02, Superior Court of New Jersey, Middlesex County. (Deposition)
- John Kohlbek, William Schrack, and Michael Pritchard v. The City of Omaha, Nebraska, a Municipal Corporation, No. 8:03CV68, U.S. District Court, District of Nebraska. (Deposition)
- Shelley Hnot, et al. v. Willis Group Holdings Ltd., et al., No. 01-CV-6558 (GEL), U.S. District Court, Southern District of New York. (Declaration)
- International Association of Machinists and Aerospace Workers, et al. v. U-Haul International, Inc., et al., No. 28-CA-18783, National Labor Relations Board, Region 28. (Hearing)
- Rosa Scott v. Eastman Chemical Company, No. 2:03-CV-311, U.S. District Court, Eastern District of Tennessee, Greenville Division. (Deposition and Affidavit)
- Jacqueline McCoy v. Alberto Gonzales, No. 1:05 CV 371, U.S. District Court, Eastern District of Virginia, Alexandria Division. (Deposition)
- Lewis v. City of Chicago, No. 1:98 CV 05596, U.S. District Court, Northern District of Illinois, Eastern Division. (Deposition and Trial)
- Barkley, et al. v. Kmart Corporation and Melinda Hart, Civil Action 06-C-69, Circuit Court of Randolph County, West Virginia. (Deposition)
- Hillmann v. City of Chicago, No. 04 C 6671, U.S. District Court, Northern District of Illinois, Eastern Division. (Deposition)
- King v. ISG Weirton, Inc., Mittal Steel USA, Inc., et al., No. 5:06-CV-74, U.S. District Court, Northern District of West Virginia. (Affidavits)
- C. Westbrook Murphy and Harold Schuler v. PricewaterhouseCoopers, LLP, et al., No. 1:02cv982 (RJL)(DAR), U.S. District Court, District of Columbia. (Deposition)



- Shiloh, et al. v. New Cingular Wireless Services, Inc., et al., Case No. 05AS00372, Superior Court of the State of California, County of Sacramento. (Declaration)
- Vernon Walton v. Bluefield Regional Medical Center, Inc., No. 05-C-768-F, Circuit Court of Mercer County, West Virginia. (Deposition)
- Corline Allen, et al. v. McWane, Inc., No. 2-06CV-158, U.S. District Court, Eastern District of Texas, Marshall Division. (Affidavit)
- Lisa Svensson v. Putnam Investments LLC, et al., Case No. 04-12711-PBS, U.S. District Court, District of Massachusetts. (Deposition, Affidavit and Trial)
- Sharon Dye, et al. v. Kmart Corporation, et al., No. 06-C-121, Circuit Court of Wood County, West Virginia. (Affidavit)
- Keith Sharick v. Southeastern University of the Health Sciences, et al., No. 93-15077 (32), Circuit Court of the Eleventh Judicial Circuit, Dade County, Florida. (Deposition and Trial)
- Reginald Moore, et al. v. Chertoff, No. 00-953 (RWR)(DAR), U.S. District Court, District of Columbia. (Deposition)
- Claude Grant, et al. v. Metropolitan Government of Nashville and Davidson County, Tennessee, No. 3:04-0630, U.S. District Court, Middle District of Tennessee, Nashville Division. (Trial)
- Thomas Janusz v. City of Chicago, No. 03 C 4402, U.S. District Court, Northern District of Illinois, Eastern Division. (Deposition)
- Smithfield Food, Inc. and Smithfield Packaging Company v. United Food and Commercial Workers International Union, et al., No. 3:07CV641, U.S. District Court, Eastern District of Virginia, Richmond Division. (Deposition)
- Jason Campbell and Sarah Sobek v. PricewaterhouseCoopers LLP, No. 06-CV-02376 LKK GGH, U.S. District Court, Eastern District of California. (Declaration)
- Burch, et al. v. Qwest Communications International, Inc., et al., No. 06-CV-3523, U.S. District Court, District of Minnesota. (Deposition)



- Forrest Thomas v. Centennial Communications Corp., et al., Civil No. 2003/163, District Court of the Virgin Islands, Division of St. Croix. (Deposition)
- Starks, et al. v. H&R Block, Inc., No. 0622-CC00029, Circuit Court of the City of St. Louis, State of Missouri. (Affidavit)
- Dalton, et al. v. Lee Publications, et al., No. 08-CV-1072, U.S. District Court, Southern District of California. (Declaration)
- Taylor, et al. v. District of Columbia Water and Sewer Authority, Civil Action No. 01CV00561(HHK), U.S. District Court, District of Columbia. (Declaration and Deposition)
- Diaz, et al. v. Target Corporation, No. 8:10-CV-01103-AG-MLG, U.S. District Court, Central District of California. (Declaration)
- Zivali, et al. v. AT&T Mobility, et al., No. 08-CV-10310, U.S. District Court, Southern District of New York. (Deposition)
- Rodney Gooch, et al. v. Metropolitan Government of Nashville and Davidson County, Tennessee, No. 3:09-cv-00826, U.S. District Court, Middle District of Tennessee, Nashville Division. (Deposition)
- Parks, et al. v. Alpharma, Inc., et al., No. RBD-06-2411, U.S. District Court, District of Maryland. (Deposition)
- Young and Leite v. Simon, et al. and Acosta v. Simon, et al., Case Nos. BC433329 and BC434287, Superior Court of California, County of Los Angeles. (Deposition)
- Bickley, et al. v. Schneider National Carriers, Inc., Case No. 3:08-cv-05806-JSW (NMC), U.S. District Court, Northern District of California. (Declaration)
- Jeff Parmet v. PricewaterhouseCoopers LLP, Case No. 13 107 Y 00860 11, Before the American Arbitration Association. (Deposition and Arbitration)
- Hall, et al. v. Rite Aid Corporation, Case No. 37-2009-00087938-CU-OE-CTL, Superior Court of the State of California in and for the County of San Diego. (Deposition)
- David Moore v. Gilead Sciences, Inc., Case No. 3:07-cv-03850 SI, U.S. District Court, Northern District of California. (Deposition)



- Misty Neal, et al. v. The Cheesecake Factory Restaurants, Inc. (Arbitration Testimonies)
- Jesus Hernandez, et al. v. Ashley Furniture Industries, et al., Case No. 5:10-cv-05459-BMS, U.S. District Court, Eastern District of Pennsylvania. (Deposition)
- Miguel De La Cueva v. Alta-Dena Certified Dairy, LLC, et al., Civil Action No. CV 12-1804-GHK (CWx), U.S. District Court, Central District of California, Western Division. (Declaration)
- Nobles, et al. v. State Farm Mutual Automobile Insurance Company, Case No. 2:10-cv-04175, U.S. District Court, Central District of Missouri. (Declarations and Deposition)
- Linda Roberts v. Target Corporation, Case No. CV-11-951-HE, U.S. District Court, Western District of Oklahoma. (Declaration and Deposition)
- Gabriel Hernandez, et al. v. Creative Concepts, Inc., et al., Case No. 2:10-cv-02132-PMP-VCF, U.S. District Court, District of Nevada. (Deposition and Declaration)
- Romero, et al. v. Kmart Corporation, et al., Case No. BC527557, Superior Court of California, County of Los Angeles. (Declaration)
- Stacy Thompson v. Target Corporation, Case No. CV12-00010 MWF (MRWx), U.S. District Court, Central District of California. (Declarations)
- Hart, et al. v. Rick's Cabaret International, et al., No. 1:09-cv-03043-PAE-RLE, U.S. District Court, Southern District of New York. (Deposition and Declaration)
- Gasio v. Target Corporation, Case No. 2:14-cv-2214, U.S. District Court, Central District of California. (Declaration)
- Betties, et al. v. Target Corporation, Case No. 5:14-cv-00926, U.S. District Court, Central District of California. (Declaration)
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- Gonzalez v. Local 52, International Alliance of Theatrical Stage Employees, et al., Case No. 2:14- cv-03407-JS-GRB, U.S. District Court, Eastern District of New York. (Deposition)
- Jimenez, et al. v. Moark LLC, et al. (dba Land O'Lakes), Case No. BC583048, Superior Court of the State of California for the County of Los Angeles – Central District. (Declaration)
- Sanchez, et al. v. McDonald's Restaurants of California, et al., Case No. BC499888, Superior Court of the State of California for the County of Los Angeles – Central District. (Depositions, Declarations and Trial)
- Rojas, et al. v. Target Corporation, Case No. 8:14-cv-01229-AG-RNB, U.S. District Court, Central District of California. (Declaration)
- Savannah, et al. v. Sodexo, Inc., et al., Case No. C15-02147, Superior Court of the State of California for the County of Contra Costa. (Declaration)
- LaPointe, et al. v. Target Corporation, Case No. 8:14-cv-01229-AG-RNB, U.S. District Court, Central District of California. (Declaration)
- Pitt, et al. v. The Times Picayune, L.L.C. and Advance Publications, Inc., Case No. 2:14-cv-68, et al., U.S. District Court, Eastern District of Louisiana. (Declaration)
- Bokanoski, et al. v. LePage Bakeries, et al., Case No. 3:15-cv-00021, U.S. District Court, District of Connecticut. (Declaration)
- Bowen v. Target Corporation, Case No. BC 602994, Los Angeles County Superior Court. (Declaration)
- Craft v. Target Corporation, Case No. BC 613268, Los Angeles County Superior Court. (Declaration)
- Daniels v. Target Corporation, Case No. BC 607742, Los Angeles County Superior Court. (Declaration)
- OFCCP v. WMS Solutions, LLC, Case No. 2015-OFC-00009, United States Department of Labor, Office of Administrative Law Judges. (Deposition and Hearing)
- Nesbitt v. University of Maryland Medical System, et al., Case No. 1:13-CV-00125-WDQ, U.S. District Court, District of Maryland. (Deposition)



- Artiaga, et al. v. Target Corporation, Case No. 16CECG01530, Fresno County Superior Court. (Declaration)
- Stuart Green v. Actin Biomed LLC, et al., No. 01-16-0000-6593, American Arbitration Association. (Deposition and Hearing)
- Lisa Ferguson, et al. v. Jeff B. Sessions and Federal Bureau of Prisons, EEOC No. 480-2016-00563x, Agency No. BOP-2012-0053, Equal Employment Opportunity Commission, Los Angeles Office. (Deposition)
- Halley, et al. v. Target Corporation, Case No. BC653367, Los Angeles County Superior Court. (Declaration)
- OFCCP v. Enterprise RAC Company of Baltimore, LLC, Case No. 2016-OFC-00006, United States Department of Labor, Office of Administrative Law Judges. (Declaration, Deposition and Hearing)
- Shoots, et al. v. iQor Holdings US Inc., Case No. 0:15-cv-00563, United States District Court, District of Minnesota. (Deposition)
- Urbina v. Comcast Inc., et al., Case No. 3:16-cv-09348-LB, United States District Court, Northern District of California. (Deposition)
- Loughrie, et al. v. Target Corporation, Case No. CIVDS1720075, San Bernardino County Superior Court. (Declaration)
- Espinoza, et al. v. Target Corporation, Case No. CIVDS1724914, San Bernardino County Superior Court. (Declaration)
- Sampson v. Vita-Mix Corporation, Case No. 17-cv-0233 GPC-BGS, United States District Court, Southern District of California. (Declaration)
- Anger v. General Motors LLC, Case No. 2:17-cv-10083, United States District Court, Eastern District of Michigan. (Deposition)
- Huang, et al. v. Twitter, Inc., Case No. CGC-15-544813, San Francisco County Superior Court. (Declaration)
- Noll, et al. v. Flowers Foods, Inc., et al. Case No. 1:15-cv-00493, United States District Court, District of Maine. (Deposition)
- Neff, et al. v. Flowers Foods, Inc., et al. Case No. 5:15-cv-00254, United States District Court, District of Vermont. (Deposition)



- De La Cruz, et al. v. Target Corporation, Case No. 37-2018-00011389-CU-OE-CTL, San Diego County Superior Court. (Declaration)
- Dennis Turner, et al. v. Jeff B. Sessions and Federal Bureau of Prisons, EEOC No. 541-2008-00255X, Agency No. P-2004-0296 and P2000-0138, Equal Employment Opportunity Commission, Denver Field Office. (Deposition and Hearing)
- Amezcuita, et al. v. Target Corporation, Case No. CIVDS1808827, San Bernardino County Superior Court. (Declaration)
- Topete, et al. v. Target Corporation, Case No. BCV-18-101145, Kern County Superior Court. (Declaration)
- Hudgins, et al. v. Total Quality Logistics, LLC, Case No. 1:16-cv-07331, United States District Court, Northern District of Illinois. (Deposition)
- Franklin v. Flowers Baking Co. of Houston, LLC, Case No. 01-17-0007-1081, American Arbitration Association. (Deposition)
- Lokosky v. Acclarent, Inc., Case No. 1:11-CA-11217-WGY, United States District Court, District of Massachusetts. (Deposition)
- Lara-Brown v. Flowers Baking Co. of Houston, LLC, Case No. 01-17-0007-1097, American Arbitration Association. (Arbitration)
- Marques, et al. v. Centerplate, Inc., et al., Case No. CGC-18-567402, San Francisco County Superior Court. (Declaration)
- Ayala, et al. v. GEICO, Case No. 7-18-cv-03583, United States District Court, Southern District of New York. (Declaration)
- Carr, et al. v. Flowers Foods, Inc., et al., Civil Action No. 15-6391 and Boulange, et al. v. Flowers Foods, Inc., et al., Civil Action No. 16-2581. (Deposition)
- Thomas, et al. v. Target Corporation, Case No. 19CIV00584, San Mateo County Superior Court. (Declaration)
- Eidson v. Board of Regents of the University of California, et al., Case No. RG17856649, Alameda County Superior Court. (Deposition and Trial)



- Langley v. International Business Machines Corporation, Case No. 1:18-cv-00443-LY, United States District Court, Western District of Texas. (Declaration)
- Garcia, et al. v. Target Corporation, Case No. 34-2019-00254638-CU-OE-GDS, Sacramento County Superior Court. (Declaration)
- Young v. Flowers Baking Co. of Tyler, LLC, Case No. 01-18-0001-9556, American Arbitration Association. (Arbitration)
- EEOC v. AutoZone, Inc. et al., Case No. 1:14-cv-03385, United States District Court, Northern District of Illinois. (Deposition)
- Ebarb v. Flowers Baking Co. of Tyler, LLC, Case No. 01-18-0001-9583, American Arbitration Association. (Arbitration)
- Loose v. General Dynamics Corporation, et al., Case No. 1:19-cv-00471, United States District Court, Eastern District of Virginia. (Deposition)
- Ornelas, et al. v. Target Corporation, Case No. CIVDS1924533, San Bernardino County Superior Court. (Declarations)
- Fair Housing Justice Center, Inc. v. Pelican Management, Inc., et al., Case No. 1:15-cv-01564, United States District Court, Southern District of New York. (Depositions and Trial)
- Felps, et al. v. Mewbourne Oil Company, Inc., Case No. 2:18-cv-811-RB-GJF, United States District Court, District of New Mexico. (Deposition)
- EEOC v. R+L Carriers, Inc., et al., Case No. 1:17-cv-00515-SJD, United States District Court, Southern District of Ohio. (Deposition)
- Tuaua, et al. v. William Barr, EEOC No. 570-2010-01061X, Agency No. USM-2010-00422, Equal Employment Opportunity Commission, Washington Field Office. (Declaration)
- Barnes, et al. v. Target Corporation, Case No. CIVDS2007761, San Bernardino County Superior Court. (Declarations)

- *Scalia v. Arizona Logistics, Inc., et al.*, Case No. 2:16-cv-04499-DLR, United States District Court, District of Arizona. (Declaration)
- *Fogg, et al. v. William P. Barr, Attorney General, Department of Justice*, EEOC Case No. 570-2016-00501X, Agency No. M-94-6376, United States of America EEOC, Washington Field Office. (Declaration)
- *Writers Guild of America, West, Inc. v. Netflix US, LLC, et al.*, Arbitration Tribunal Case No. 19-CL-0094. (Arbitration Hearings)
- *People of the State of California v. Lear Capital, Inc.*, Case No. 19STCV19362, Superior Court of the State of California, County of Los Angeles. (Declaration)
- *Van Brunt-Piehler v. Absolute Software, Inc., et al.*, No. 16-cv-6313-EAW-MWP, U.S. District Court, Western District of New York. (Deposition)
- *Martins, et al. v. Flowers Foods, Inc., et al.* Case No. 8:16-cv-03145, United States District Court, Middle District of Florida. (Deposition)
- *People of the State of New York v. Lear Capital, Inc., et al.*, Index No. 807970/2021, Supreme Court of the State of New York, County of Erie. (Affidavit)
- *Eagle, et al. v. Vee Pak, Inc., et al.*, Case No. 1:12-cv-09672, United States District Court, Northern District of Illinois, Eastern Division. (Deposition)
- *Arias, et al. v. Sodexo, Inc., et al.*, Case No. 21STCV26631, Superior Court of the State of California, County of Los Angeles. (Declaration)
- *Mesa and Haag, et al. v. Sodexo, Inc., et al.*, Case No. 21STCV26456, Superior Court of the State of California, County of Los Angeles – Central District. (Declaration)
- *Brigida v. Chao*, Civil Action No. 16-2227 (DLF), United States District Court, District of Columbia. (Deposition)
- *Livingston, et al. v. City of Chicago*, Case No. 16-cv-10156, United States District Court, Northern District of Illinois, Eastern Division. (Deposition)
- *Lamaute v. USAID*, Case No. 1:19-cv-03702-RCL, United States District Court, District of Columbia. (Deposition)



- Bojorquez, et al. v. State of California, et al., Case No. CGC-18-569670, Superior Court of California, County of San Francisco. (Declaration)
- Allen v. RBC Capital Markets, LLC, et al., Case No. 457953-v, Circuit Court of Montgomery County, Maryland. (Deposition)
- Adams, et al. v. Bloomberg L.P., No. 1:20-cv-07724, U.S. District Court, Southern District of New York. (Deposition)
- Department of the Air Force v. National Federation of Federal Employees, Local 1031, FMCS No. 12-00269-1 Arbitration. (Affidavit)
- Edmond, et al. v. City of Chicago, No. 17-cv-4858, U.S. District Court, Northern District of Illinois, Eastern Division. (Deposition, Declaration)
- Raymond, et al. v. Spirit Aerosystems, No. 6:16-cv-01282, U.S. District Court, District of Kansas. (Deposition)
- Lintz, et al. v. Wellmark, Inc., et al., No. LACL147941, Iowa District Court for Polk County. (Declaration)
- Works, et al. v. Flowers Foods, Inc., et al. Case No. 3:21-cv-03567, United States District Court, Western District of Louisiana, Monroe Division. (Deposition)
- Keane v. ALPS Fund Services, Inc., DST Systems, Inc. and SS&C Technologies, Inc. JAMS# 1400019027. (Arbitration)
- Sullers v. Thyssenkrupp Elevator Corporation, et al. Case No. 2020L006447, Circuit Court of Cook County, Illinois. (Deposition)
- Lewis-Abdulhaadi v. Sun Life Assurance Co. of Canada, et al., United States District Court, Eastern District of Pennsylvania. (Declaration and Deposition)
- Mejias, et al. v. Goya Foods, Inc., Case No. 3:20-cv-12365-BRM-TJB, United States District Court, District of New Jersey. (Deposition)
- Honeywell International Inc., et al. v. Vanderlande Industries Inc., Case No. 21 CV 094024, Court of Common Pleas, Warren County, Ohio, Civil Division. (Deposition)

Publications and Research Papers

- “Employer Strategies to Limit COVID-19 Discrimination Claims,” (with Amy Traub), Law360, June 8, 2020
- “9 Ways to Manage Risks Associated with Year-End Bonuses,” (with Rick Holt), Law360, December 16, 2016
- “Compensation Self-Audits,” Chicago Lawyer, Vol. 32, No. 8, August 2009
- “Layoffs and Statistical Evidence of Discrimination,” (with Edward Bierhanzl), Law360, December 18, 2008
- Reply to “Comments on ‘The Use of Attrition Rates for Economic Loss Calculations in Employment Discrimination Cases: A Hypothetical Case Study,’” (with Josefina V. Tranfa-Abboud and Fredrick M. Holt), Journal of Forensic Economics, Vol. XVIII, No. 1.
- “Recent Developments in the Analysis of Employment Practices,” (with Joan Haworth and Janet Thornton), Development in Litigation Economics, Vol. 87. Eds. Patrick Gaughan and Robert Thornton, Contemporary Studies in Economic and Financial Analysis. New York: Elsevier, 2005.
- “The Use of Attrition Rates for Economic Loss Calculations in Employment Discrimination Cases: A Hypothetical Case Study,” (with Josefina V. Tranfa-Abboud and Fredrick M. Holt), Journal of Forensic Economics, Vol. XVI, No. 2, Spring/Summer 2003 (Published September 2004).
- “The Numbers Game: Statistics offered to show discrimination may promise more than they prove,” (with Leslie Turner), Legal Times, Volume XXVII, No. 16, April 2004.
- “Cost-Efficient Use of Your Expert Witness – From the Expert Witness’ Point of View,” Bar Bulletin, Maryland State Bar Association, October 2002.
- “The Use of an Economist in Labor and Employment Disputes: Legal and Practical Considerations,” (with James Garrity), The Florida Bar Journal, Vol. LXXIV, No. 11, December 2000.
- “Approaches for Dealing With Small Sample Sizes in Employment Discrimination Litigation,” (with Michael J. Piette), Journal of Forensic Economics, Vol. XII, No. 1, Winter 1999.
- “Use of ‘Reverse Regression’ in Employment Discrimination Analysis,” (with Michael J. Piette), Journal of Forensic Economics, Vol. XI, No. 2, Spring/Summer 1998.

- Review of “Tenure, Discrimination, and the Courts” by Terry L. Leap, Journal of Forensic Economics, Vol. IX, No. 2, Spring/Summer 1996.
- Long-Term Care of the Disabled Elderly, “Working vs. Helping - A Caregiver's Dilemma,” Ph.D. Dissertation, Department of Economics, North Carolina State University, August, 1993.
- “The Proposed Virginia Coal Slurry Pipeline and Its Employment Effects on the Railroad Industry,” (with Ehsan Ahmed), Journal of Applied Business Research, Fall, 1990.

Presentations and Professional Meetings

- “Intersectionality of Race and Gender in Hiring and Pay Equity Analyses,” (with Christopher Durham and Meredith Gregston) Western Arkansas Industry Liaison Group Conference, 2023.
- “Update on State Pay Data Collection and Pay Laws,” (with Michelle Duncan) The Institute for Workplace Equality Virtual Fall Compliance Conference 2022.
- “What the National Academy of Sciences Report Means for Pay Data Collection,” (with Rae Vann) The Institute for Workplace Equality Virtual Fall Compliance Conference 2022.
- “Post Pay Equity Audit – What Now?,” (with Cheryl Behymer and Sheila Willis) Fisher Phillips Pay Equity Summit Series Webinar, 2022.
- “Intersectionality of Race and Gender in Hiring and Pay Equity Analyses,” (with Christopher Durham and Meredith Gregston) National Industry Liaison Group Conference, Philadelphia, PA, 2022.
- “Boosting Inclusion and Driving Innovation through DEI in ESG,” (with Sarah Chapman and Elizabeth Bradley) American Conference Institute 2nd Annual Summit on ESG, New York, NY, 2022.
- “Intersectionality of Race and Gender in Hiring and Pay Equity Analyses,” (with Christopher Durham and Meredith Gregston) National Industry Liaison Group 2022 National Conference, Boston, MA, 2022.
- “Inclusive Excellence in the Employee Landscape: The Evolution of DEI & A/B Employee Policies and Programming in Higher Education,” (with Allana Forté, T. Scott Kelly and Victoria A. Lipnic) Stetson University College of Law’s 43rd Annual National Conference on Law and Higher Education, 2022.

- “Navigating OFCCP Compliance in Higher Education During the Biden Administration,” (with T. Scott Kelly) Stetson University College of Law’s 43rd Annual National Conference on Law and Higher Education, 2022.
- “Understanding and Resolving Overlap in Damages in Employment Law Claims: Data Issues for Damages Calculations in Wage & Hour and Discrimination Matters,” (with Eve Cervantez, T. Warren Jackson, Andrew P. Lee, and Joshua Nadreau) 15th Annual ABA Section of Labor and Employment Law Conference, 2021.
- “Using Pay Equity and Technology to Drive Pay Equity in the Workplace,” (with Dr. Beverly Tarulli and Cheryl Pinarchick) Fisher Phillips Pay Equity Virtual Summit Series 2021: Igniting Legal Compliance and Positive Cultural Change In Your Workplace, 2021.
- “Intersectionality: A Legal and Analytical Framework,” (with Leigh Nason) The Institute for Workplace Equality Webinar, 2021.
- “Statistics 101 for Human Resources and Legal Professionals,” (with Dr. Bob LaJeunesse and Daniel Duff III) National Industry Liaison Group 2021 National Conference, Nashville, TN, 2021.
- “Intersectionality in Employment Discrimination: What it is & How to Analyze it,” (with Elizabeth Bradley) National Industry Liaison Group 2021 National Conference, Nashville, TN, 2021.
- “Strategies for Moving the Diversity Needle,” (with Consuela Pinto and Marina Williams) WorlDatWork Workplace Equity Virtual Forum, 2021.
- “California Equal Pay Laws and Reporting,” (with Lara de Leon) National Industry Liaison Group Webinar, 2021.
- “OFCCP’s Final Rule on Procedures to Resolve Potential Employment Discrimination,” (with Cara Crotty) National Industry Liaison Group Webinar, 2020.
- “Making and Messaging Pay Adjustments,” (with Michelle Duncan) The Institute for Workplace Equality 2020 Virtual Pay Equity Symposium, 2020.
- “Reopening the Workplace - COVID-19 Special Series: Key Considerations for WARN Notices,” (with Joon Hwang) The Institute for Workplace Equality Webinar, 2020.
- “Recalling, Rehiring, and Hiring Anew: Proactive COVID-19 Strategies to Limit Systemic Discrimination Risk,” (with Amy Traub and David Martin) Webinar, 2020.

- “Covid-19: Layoffs, the WARN Act and Related Issues,” (with Nathaniel Glasser, Marc Mandelman, Rick Holt and John Fahr) Webinar, 2020.
- “Developing Strategic Pay Analysis Groups for OFCCP Audit Submissions,” (with Mickey Silberman) The Institute for Workplace Equality 2020 Higher Education Symposium, Coral Gables, FL, 2020.
- “Unique Considerations for Conducting a Proactive Pay Analysis in Higher Education,” (with David Cohen) The Institute for Workplace Equality 2020 Higher Education Symposium, Coral Gables, FL, 2020.
- “Compensation Roundtable with OFCCP,” NILG Advisory Panel on Compensation Standards and Best Practices, Washington, DC, 2020.
- “Gender Pay 3? True Measures and Remedy,” (with Sally Isaacs) Eversheds-Sutherland seminars in London and Leeds, UK, 2019.
- “Employment Class Action and FLSA Litigation: Tools and Techniques You Must Know,” (with JoAnna Brooks, Allegra Lawrence-Hardy, Cheryl Orr and Katherine Den Bleyker) The Knowledge Group Webinar, 2019.
- “International Equal Pay Legislation and Proactive Analysis” (with Kenneth Gage), The Institute for Workplace Equality Webinar, 2019.
- “Making and Messaging Pay Adjustments” (with David Fortney), The Institute for Workplace Equality 2019 Higher Education Compliance Symposium, Washington, DC, 2019.
- “Conducting Proactive Pay Analysis” (with Michael Aamodt), The Institute for Workplace Equality 2019 Higher Education Compliance Symposium, Washington, DC, 2019.
- “Pay Equity in Law Firms: Using Data to Identify and Address Potential Issues,” (with Julie Frizell) Association of Legal Administrators Webinar, 2019.
- “Pay Equity Compliance: Practical Guide for Employers in 2019,” (with Lynne Anderson, Amy Traub and Jonathan Segal) The Knowledge Group Webinar, 2019.
- “Pay Equity Analyses: Insights from the Experts,” (with David Cohen and Dan Kuang) Northeast Region Corporate Industry Liaison Group Conference, Newark, NJ, 2018.



- “Privileged Pay Equity Analysis,” (with Gretchen Ewalt) Capital Associated Industries Compensation and Benefits Conference, Raleigh, NC, 2018.
- “A Look at Federal and State Equal Pay Laws: Unique Perspectives from In-House Counsel, Outside Counsel, and a Labor Economist,” (with Zina Deldar and Peter Cooper) The Knowledge Group Webinar, 2018.
- “A Wave Of Audits Will Soon Be Upon Us: What Do We Do? How Do We Prepare?” (with Mickey Silberman), The Institute for Workplace Equality Fall Compliance Conference, Denver, CO, 2018.
- “UK and International Equal Pay Laws and Proactive Analysis” (with Jon Geier), The Institute for Workplace Equality Fall Compliance Conference, Denver, CO, 2018.
- “Strategic Issues When Conducting EEO Pay Studies?” (with Chris Wilkinson), The Institute for Workplace Equality Fall Compliance Conference, Denver, CO, 2018.
- “Big Data Algorithms and EEO: A Primer for Institute Attendees,” (with Eric Dunleavy) The Institute for Workplace Equality Annual Summit, Washington, D.C., 2018.
- “Pay Equity: Legal Developments and Practical Steps,” (with Joseph Sellers, Kris Meade, Jeremy Guinta and Lisa Lupion) Roundtable with ABA Section of Litigation, Employment and Labor Relations Committee, 2018.
- “UK Gender Pay Gap Disclosures: Lessons Learned and Next Steps,” (with David Cohen and Jon Geier) The Institute for Workplace Equality Webinar, 2018.
- “Pay Equity: Legal, Data, and Practical Considerations,” (with Elaine Reardon, Krissy Katzenstein and Tauseef Rahman) The Knowledge Group Webinar, 2017.
- “Using Big Data to Make Employment Decisions,” (with David Baffa, Annette Tyman and Kathleen Lundquist) Seyfarth Shaw Webinar, 2017.
- “Gender Pay Disparity – OFCCP and the New Reporting Regulations,” (with Andrew Kingsley and Liz Washko) The College of Labor and Employment Lawyers - 5th Circuit Annual CLE Event, New Orleans, LA, 2017.
- “Effective Use of Statistical Evidence in Employment Class Action Litigation: Practical Guide in 2017,” (with Dubravka Tomic, Brian Kriegler and Eric Savage) The Knowledge Group webinar. 2017.

- “Statistical Analysis of Discrimination,” moderator and session organizer (with Carole Amidon, Stephen Bronars and Elaine Reardon) Southern Economic Association conference, Washington, D.C., 2016.
- “Pay Equity in Practice: What Are Employers Doing, What Can They Do, and What Works?” (with Rachel Geman, Samantha C. Grant, Wendy L. Kahn and Tamika Lynch) ABA Labor and Employment Law Conference, Chicago, IL, 2016.
- “Data Issues Every Federal Contractor Needs to Understand” (with David Cohen and Jon Geier) The Institute for Workplace Equality Compliance Conference, Chicago, IL. 2016.
- “Pay Equity De-mystified: Practical Legal, Data, and Statistical Considerations,” (with Lori Andrus and Katie Mantoan) State Bar of California Labor & Employment Law Section webinar. 2016.
- “Pay Equity De-mystified: Practical Legal, Data, and Statistical Considerations,” (with Michael Lieder and Alison Marshall) Seminar and webinar presented by the Washington D.C. Bar Association. 2016.
- “Compensation: Data Issues Every Federal Contractor Needs to Understand,” (with David Cohen and Jon Geier) presented as part of a webinar series through The Institute for Workplace Equality. 2016.
- “What is Big Data and how Big Data Impacts Federal Contractors,” (with Valerie Hoffman and David Fortney) presented as part of The Institute for Workplace Equality’s “Big Data Webinar,” 2016.
- “Pay Equity Legislation and EEO-1 Reporting: Practical Strategies for Reducing Pay Discrimination,” (with Leigh M. Nason) presented as part of Ogletree Deakins’ “The Capital Area Employment Law Conference: The Changing Landscape Facing Employers in 2016,” Bethesda, MD, 2016.
- “Strategies for Successful OFCCP Compensation Compliance” (with Gary Siniscalco and David Cohen) presented as part of The Institute for Workplace Equality Compliance Conference, San Francisco, CA, 2016.
- “Adverse Impact Analysis” (with David Cohen) presented as part of The Institute for Workplace Equality Compliance Conference, San Francisco, CA, 2016.
- “Successful Testing and Validation Strategies” (with Eric Dunleavy and Mickey Silberman) presented as part of a webinar series through The Institute for Workplace Equality, 2015.
- “Conducting a Compensation Analysis in response to the New Scheduling Letter” (with W. Carter Younger and Mickey Silberman) presented as part of a webinar series through The Institute for Workplace Equality. 2015.

- “Strategies for Successful OFCCP Compensation Compliance” (with David Cohen, Leigh Nason, and Mickey Silberman) presented as part of The Institute for Workplace Equality Annual Summit, Washington, D.C., 2015.
- “Systemic Compensation” (with David Fortney) presented as part of The Institute for Workplace Equality Annual Summit, Washington, D.C., 2015.
- “Employment Discrimination: Economic and Statistical Evident,” ERS Group seminar, various dates and locations.
- “Crafting Effective and OFCCP Compliant Affirmative Action Plans,” ERS Group seminar, various dates and locations.
- “Analyzing and Monitoring Compensation in Today’s Regulatory Environment,” ERS Group seminar, various dates and locations.
- “Defending and Managing the Latest Off-the-Clock Claims Involving the Use of Smartphones/Mobile Devices Outside of Scheduled Hours and Working Remotely,” (with Linda M. Doyle and John J. Myers), presented as part of a seminar entitled "ACI Wage & Hour Claims and Class Actions," Miami, FL, 2015.
- “OFCCP Compliance Evaluations: Understanding and Using HR Data to Aid Compliance and Diversity Efforts,” (with Jon Geier and David Cohen), webinar presented by The Institute for Workplace Equality, September 2014.
- “Latest Developments in Class Actions: Update on Class Certification of Title VII and Other Discrimination Claims post-Dukes, and the Enforceability of Class Action Waivers in Arbitration Agreements,” (with William Martucci and Jeffrey Wohl), presented as part of a seminar entitled "ACI’s Forum on Defending and Managing Employment Discrimination Litigation," New York, NY, 2014.
- “Understanding Multiple Regression Analysis,” (with David Cohen), and “Conducting the Statistical and Non-Statistical Analysis,” (with Jon Geier) presented as part of The Institute for Workplace Equality’s “Assessing Compensation and Pay Equity Compliance with a Self-Audit” seminar, Washington, D.C., 2014.
- “Equal Pay Enforcement: Minimizing the Risks,” (with Leigh M. Nason and T. Scott Kelly) presented as part of Ogletree Deakins’ “Corporate Labor and Employment Counsel” seminar, Charleston, SC, 2013.

- “How Labor Economists Correctly Analyze Contractor Pay Data in Anticipation of, or in Defense of, OFCCP Compensation Audits,” presented as part of a seminar entitled “National Employment Law Institute Affirmative Action Briefing,” Chicago, IL and Washington, D.C., 2013.
- “Class Actions: Update on Standards For Class Certification in the Wake of Walmart v. Dukes, McReynolds v. Merrill Lynch and Progeny, and the Intersection of Class Action Waivers and Arbitration in Light of Recent Supreme Court Rulings,” (with Donald R. Livingston, Gerald Maatman, and Jay W. Waks), presented as part of a seminar entitled "ACI's Forum on Defending and Managing Employment Discrimination Litigation," New York, NY, 2013.
- “Use (And Abuse) Of Experts In Class And Collective Actions,” (with A. Craig Cleland, Tracey T. Barbaree, and Chris R. Pace) presented as part of Ogletree Deakins’ “Workplace Strategies 2013” seminar, New Orleans, LA, 2013.
- “The OFCCP And Affirmative Action—What Every Federal Contractor Must Know And Do,” (with Leigh M. Nason, Gretchen W. Ewalt, and T. Scott Kelly) presented as part of Ogletree Deakins’ “Workplace Strategies 2013” seminar, New Orleans, LA, 2013.
- “Expert Analysis in FLSA Cases,” presented at the Florida Bar Association – Labor & Employment Law Section’s Advanced Labor Topics 2013 Conference, Duck Key, FL, 2013.
- “Selection and Compensation Audits – A Statistical Review,” (with Rick Holt) presented to a meeting of the Maryland Association of Affirmative Action Officers, Columbia, MD, 2012.
- “Wage and Hour Litigation and Government Investigations: Trends, Types and the Turbulent Landscape for Employers,” (with Anne Marie Estevez, Howard M. Radzely, and John C. Ryan) presented as part of “ALM’s Litigation Summit and Exposition,” Washington, D.C., 2012.
- “Class and Pattern Cases: Emerging Trends and Issues,” (with Apalla Chopra, David Offen-Brown, and Roberta Steele) presented as part of Practising Law Institute’s “California Employment Law, 2012.
- “Class Actions: How to Advise Your Clients Given the Uncertainty of Class Action Law and Waivers post-Wal-Mart v. Dukes, AT&T Mobility v. Concepcion, and the NLRB Decision in DR Horton,” (with Jay W. Waks, Steven W. Suflas, Elise M. Bloom and Lynn C. Hermle), presented as part of a seminar entitled "ACI Defending and Managing Employment Discrimination Litigation," New York, NY, 2012.

- “I Was Told There Would Be No Math: What Every Employment Lawyer Should Know About Statistical Proof In Employment Matters,” (with Susan Dunning and Kris Meade) presented to the Washington Metropolitan Area Corporate Counsel Association (WMACCA), Washington, D.C., 2012.
- “Economic and Statistical Considerations in Wage & Hour Litigation” (with Jeff Goodman and Sarah Graves) presented as part of Heenan Blaikie’s CLE seminar entitled “The Overtime Bomb: Employee Class Actions,” Toronto, Ontario, 2012.
- “Employment Discrimination—Hot Topics & Trends” (with Craig Cleland) presented as part of the ALM “In-House Counsel Labor and Employment Forum,” New York, NY, 2012.
- “Keep It Ethical: Identifying and Addressing Wage and Hour Compliance Gaps, and Responding to Wage and Hour Division Investigations,” (with Paul DeCamp, Judith E. Kramer and Maritoni D. Kane) presented as part of Practising Law Institute’s “Managing Wage & Hour Risks 2012” program, New York, NY, 2012.
- “Expert Witnesses in Wage and Hour Litigation: Selection and Permissible Use of Expert Testimony” (with Michael Alaimo, Todd Jackson and Michael Rubin), presented as part of a seminar entitled “ACI Wage & Hour Claims and Class Actions,” San Francisco, CA, 2011.
- “New Tools for the Calculation of Infringement Damages,” (with Roy Weinstein and Janet Thornton). Prepared for The Center of American and International Law, Plano, TX, October 2010.
- “Statistical Analyses of Compensation and Employee Selection – Practical Tips,” (with Edward Bierhanzl, Ph.D.). for the Triangle Industry Liaison Group. Raleigh, NC, 2010.
- Invited Mock Trial Witness. National Institute for Trial Advocacy. Advanced Advocates Program. Georgetown University Law School. Washington, D.C., 2009.
- “Use of Statistics in Employment Litigation,” presented as part of a seminar entitled “Federal Aviation Administration Personnel and Labor Law Conference,” Atlanta, GA, 2005.
- “Economic Damages: The Effects of Explicit and Implicit Methodological Decisions,” paper presented as part of a seminar entitled “Current Developments in Labor & Employment Law,” The Center of Continuing Professional Development, Louisiana State University, Baton Rouge, LA, 2005.
- “Employment Class Actions: Case Law Developments, Statistical Issues and Practical Suggestions,” (with Alison B. Marshall). Sponsored by the Bar Association of the District of Columbia, Washington, D.C., 2004.

- “The Use of Statistics in Employment Litigation: The Importance of Assumptions,” Employment Law Seminar, Sponsored by: Federal Bar Association, Broward County Chapter, Broward County Bar Association - Employment Law Section, Broward County Women Lawyers Association, Fort Lauderdale, Florida, 2003.
- “What Happens When We Assume: Don't Let It Happen to Your Economic and Statistical Expert,” paper presented as part of a seminar entitled “Current Developments in Labor & Employment Law,” The Center of Continuing Professional Development, Louisiana State University, Baton Rouge, LA, 2003.
- “The Use (and Misuse) of Economics and Statistics in Employment Litigation,” paper presented as part of a seminar entitled “Employment Law 2000: The Right Mix,” Louisiana State Bar Association, New Orleans, LA, 2000.
- “Analyzing Allegations of Discrimination in Termination Cases,” paper presented as part of a seminar entitled “Employee Discharge and Documentation,” Tallahassee, Florida, 1995-2000.
- “Private Sector Employment Opportunities for Economics Majors,” presentation for Omicron Delta Epsilon, Florida State University's economics honor society, Tallahassee, FL, 1998.
- “Approaches for Dealing With Small Sample Sizes in Employment Discrimination Litigation,” (with Michael J. Piette) paper presented at the Southern Economic Association Annual Meetings, Atlanta, GA, 1997.
- “The Use of ‘Reverse Regression’ in Employment Discrimination Analysis” (with Michael J. Piette), paper presented at the Allied Social Science Association Annual Meetings, New Orleans, Louisiana, 1997.
- “Employment Discrimination,” presentation for Alpha Kappa Psi, Florida State University's professional business fraternity, Tallahassee, FL, 1996.
- “Informal Caregivers of the Disabled: Applications for the Forensic Economist,” paper presented at the Southern Economic Association Annual Meetings, New Orleans, Louisiana, 1995.
- “Allocating Time to Caring and Working: Evidence from the National Long-Term Care Survey,” paper presented at the Southern Economic Association Annual Meetings, Orlando, Florida, 1994.
- “Estimating the Shadow Price of Informal Care,” paper presented at the Allied Social Science Association Annual Meetings, Boston, Massachusetts, 1994.

- “What President Clinton's Health Care Plan Will Mean to You,” lecture presented as part of the Valencia Community College Notable Speaker Series, Orlando, Florida, 1994.

Professional Association and Memberships

American Economics Association

National Association of Forensic Economics

Professional Journal Referee

Contemporary Economic Policy, Western Economic Association

Journal of Forensic Economics, National Association of Forensic Economics

Litigation Economics Review, National Association of Forensic Economics

Professional Journal Board of Editors

Journal of Business Valuation and Economic Loss Analysis, National Association of Certified Valuation Analysts.

Education

North Carolina State University

Doctor of Philosophy in Labor Economics and Health Economics, Minor in Statistics, 1993
Master of Economics, 1992

James Madison University

Bachelor of Science, Economics, 1989

Honors and Awards

National Institutes of Health Fellowship, 1990 to 1993

Specialization

Labor Economics, Health Economics, Economics of Aging

Appendix B

Scenario I-A
20.9 Weeks to Regain Comparable Employment
Pension Loss Limited to 5 Months

Start Date	End Date	Percent of Year	Lost Earnings	Mitigating Earnings	Difference	Cumulative Difference	Discount Factor	Present Value Difference	Cumulative Present Value Difference
1/1/2024	12/31/2024	100.00%	\$147,013	\$104,887	\$42,126	\$42,126	100.00%	\$42,126	\$42,126
1/1/2025	12/31/2025	100.00%	\$147,013	\$147,013	\$0	\$42,126	98.42%	\$0	\$42,126
1/1/2026	12/31/2026	100.00%	\$147,013	\$147,013	\$0	\$42,126	96.86%	\$0	\$42,126
1/1/2027	12/31/2027	100.00%	\$147,013	\$147,013	\$0	\$42,126	95.32%	\$0	\$42,126
1/1/2028	12/31/2028	100.00%	\$147,013	\$147,013	\$0	\$42,126	93.81%	\$0	\$42,126
1/1/2029	12/31/2029	100.00%	\$147,013	\$147,013	\$0	\$42,126	92.32%	\$0	\$42,126
1/1/2030	12/31/2030	100.00%	\$147,013	\$147,013	\$0	\$42,126	90.86%	\$0	\$42,126
1/1/2031	12/31/2031	100.00%	\$147,013	\$147,013	\$0	\$42,126	89.42%	\$0	\$42,126
1/1/2032	12/31/2032	100.00%	\$147,013	\$147,013	\$0	\$42,126	88.01%	\$0	\$42,126
1/1/2033	12/31/2033	100.00%	\$147,013	\$147,013	\$0	\$42,126	86.61%	\$0	\$42,126
1/1/2034	12/31/2034	100.00%	\$147,013	\$147,013	\$0	\$42,126	85.24%	\$0	\$42,126
1/1/2035	12/31/2035	100.00%	\$147,013	\$147,013	\$0	\$42,126	83.89%	\$0	\$42,126
1/1/2036	12/31/2036	100.00%	\$147,013	\$147,013	\$0	\$42,126	82.56%	\$0	\$42,126
1/1/2037	12/31/2037	100.00%	\$147,013	\$147,013	\$0	\$42,126	81.25%	\$0	\$42,126
1/1/2038	12/31/2038	100.00%	\$147,013	\$147,013	\$0	\$42,126	79.96%	\$0	\$42,126
1/1/2039	12/31/2039	100.00%	\$147,013	\$147,013	\$0	\$42,126	78.70%	\$0	\$42,126
1/1/2040	12/31/2040	100.00%	\$147,013	\$147,013	\$0	\$42,126	77.45%	\$0	\$42,126
1/1/2041	12/31/2041	100.00%	\$147,013	\$147,013	\$0	\$42,126	76.22%	\$0	\$42,126
1/1/2042	12/31/2042	100.00%	\$147,013	\$147,013	\$0	\$42,126	75.01%	\$0	\$42,126
1/1/2043	12/31/2043	100.00%	\$147,013	\$147,013	\$0	\$42,126	73.83%	\$0	\$42,126
1/1/2044	12/31/2044	100.00%	\$147,013	\$147,013	\$0	\$42,126	72.66%	\$0	\$42,126
1/1/2045	12/31/2045	100.00%	\$147,013	\$147,013	\$0	\$42,126	71.50%	\$0	\$42,126
1/1/2046	12/31/2046	100.00%	\$147,013	\$147,013	\$0	\$42,126	70.37%	\$0	\$42,126
1/1/2047	12/31/2047	100.00%	\$147,013	\$147,013	\$0	\$42,126	69.26%	\$0	\$42,126
1/1/2048	12/31/2048	100.00%	\$147,013	\$147,013	\$0	\$42,126	68.16%	\$0	\$42,126
1/1/2049	12/31/2049	100.00%	\$147,013	\$147,013	\$0	\$42,126	67.08%	\$0	\$42,126
1/1/2050	12/31/2050	100.00%	\$147,013	\$147,013	\$0	\$42,126	66.02%	\$0	\$42,126
1/1/2051	12/31/2051	100.00%	\$147,013	\$147,013	\$0	\$42,126	64.97%	\$0	\$42,126
1/1/2052	12/31/2052	100.00%	\$147,013	\$147,013	\$0	\$42,126	63.94%	\$0	\$42,126
1/1/2053	12/31/2053	100.00%	\$147,013	\$147,013	\$0	\$42,126	62.93%	\$0	\$42,126
1/1/2054	12/31/2054	100.00%	\$147,013	\$147,013	\$0	\$42,126	61.93%	\$0	\$42,126
1/1/2055	3/16/2055	20.75%	\$30,510	\$30,510	\$0	\$42,126	60.95%	\$0	\$42,126
3/17/2055	12/31/2055	79.45%	\$37,584	\$37,070	\$514	\$42,639	60.95%	\$313	\$42,439
1/1/2056	12/31/2056	100.00%	\$47,304	\$46,658	\$646	\$43,286	59.98%	\$388	\$42,827
1/1/2057	12/31/2057	100.00%	\$47,304	\$46,658	\$646	\$43,932	59.03%	\$382	\$43,208
1/1/2058	12/31/2058	100.00%	\$47,304	\$46,658	\$646	\$44,579	58.10%	\$376	\$43,584
1/1/2059	12/31/2059	100.00%	\$47,304	\$46,658	\$646	\$45,225	57.18%	\$370	\$43,953
1/1/2060	12/31/2060	100.00%	\$47,304	\$46,658	\$646	\$45,871	56.27%	\$364	\$44,317
1/1/2061	12/31/2061	100.00%	\$47,304	\$46,658	\$646	\$46,518	55.38%	\$358	\$44,675
1/1/2062	12/31/2062	100.00%	\$47,304	\$46,658	\$646	\$47,164	54.50%	\$352	\$45,027
1/1/2063	12/31/2063	100.00%	\$47,304	\$46,658	\$646	\$47,811	53.64%	\$347	\$45,374
1/1/2064	12/31/2064	100.00%	\$47,304	\$46,658	\$646	\$48,457	52.79%	\$341	\$45,715
1/1/2065	12/31/2065	100.00%	\$47,304	\$46,658	\$646	\$49,104	51.95%	\$336	\$46,051
1/1/2066	12/31/2066	100.00%	\$47,304	\$46,658	\$646	\$49,750	51.13%	\$331	\$46,382
1/1/2067	11/24/2067	90.06%	\$42,603	\$42,021	\$582	\$50,332	50.32%	\$293	\$46,675

**Scenario I-
20.9 Weeks to Regain Comparable Employment
Mitigating Employment Does not Include Pension**

Start Date	End Date	Percent of Year	Lost Earnings	Mitigating Earnings	Difference	Cumulative Difference	Discount Factor	Present Value Difference	Cumulative Present Value Difference
1/1/2024	12/31/2024	100.00%	\$147,013	\$104,887	\$42,126	\$42,126	100.00%	\$42,126	\$42,126
1/1/2025	12/31/2025	100.00%	\$147,013	\$147,013	\$0	\$42,126	98.42%	\$0	\$42,126
1/1/2026	12/31/2026	100.00%	\$147,013	\$147,013	\$0	\$42,126	96.86%	\$0	\$42,126
1/1/2027	12/31/2027	100.00%	\$147,013	\$147,013	\$0	\$42,126	95.32%	\$0	\$42,126
1/1/2028	12/31/2028	100.00%	\$147,013	\$147,013	\$0	\$42,126	93.81%	\$0	\$42,126
1/1/2029	12/31/2029	100.00%	\$147,013	\$147,013	\$0	\$42,126	92.32%	\$0	\$42,126
1/1/2030	12/31/2030	100.00%	\$147,013	\$147,013	\$0	\$42,126	90.86%	\$0	\$42,126
1/1/2031	12/31/2031	100.00%	\$147,013	\$147,013	\$0	\$42,126	89.42%	\$0	\$42,126
1/1/2032	12/31/2032	100.00%	\$147,013	\$147,013	\$0	\$42,126	88.01%	\$0	\$42,126
1/1/2033	12/31/2033	100.00%	\$147,013	\$147,013	\$0	\$42,126	86.61%	\$0	\$42,126
1/1/2034	12/31/2034	100.00%	\$147,013	\$147,013	\$0	\$42,126	85.24%	\$0	\$42,126
1/1/2035	12/31/2035	100.00%	\$147,013	\$147,013	\$0	\$42,126	83.89%	\$0	\$42,126
1/1/2036	12/31/2036	100.00%	\$147,013	\$147,013	\$0	\$42,126	82.56%	\$0	\$42,126
1/1/2037	12/31/2037	100.00%	\$147,013	\$147,013	\$0	\$42,126	81.25%	\$0	\$42,126
1/1/2038	12/31/2038	100.00%	\$147,013	\$147,013	\$0	\$42,126	79.96%	\$0	\$42,126
1/1/2039	12/31/2039	100.00%	\$147,013	\$147,013	\$0	\$42,126	78.70%	\$0	\$42,126
1/1/2040	12/31/2040	100.00%	\$147,013	\$147,013	\$0	\$42,126	77.45%	\$0	\$42,126
1/1/2041	12/31/2041	100.00%	\$147,013	\$147,013	\$0	\$42,126	76.22%	\$0	\$42,126
1/1/2042	12/31/2042	100.00%	\$147,013	\$147,013	\$0	\$42,126	75.01%	\$0	\$42,126
1/1/2043	12/31/2043	100.00%	\$147,013	\$147,013	\$0	\$42,126	73.83%	\$0	\$42,126
1/1/2044	12/31/2044	100.00%	\$147,013	\$147,013	\$0	\$42,126	72.66%	\$0	\$42,126
1/1/2045	12/31/2045	100.00%	\$147,013	\$147,013	\$0	\$42,126	71.50%	\$0	\$42,126
1/1/2046	12/31/2046	100.00%	\$147,013	\$147,013	\$0	\$42,126	70.37%	\$0	\$42,126
1/1/2047	12/31/2047	100.00%	\$147,013	\$147,013	\$0	\$42,126	69.26%	\$0	\$42,126
1/1/2048	12/31/2048	100.00%	\$147,013	\$147,013	\$0	\$42,126	68.16%	\$0	\$42,126
1/1/2049	12/31/2049	100.00%	\$147,013	\$147,013	\$0	\$42,126	67.08%	\$0	\$42,126
1/1/2050	12/31/2050	100.00%	\$147,013	\$147,013	\$0	\$42,126	66.02%	\$0	\$42,126
1/1/2051	12/31/2051	100.00%	\$147,013	\$147,013	\$0	\$42,126	64.97%	\$0	\$42,126
1/1/2052	12/31/2052	100.00%	\$147,013	\$147,013	\$0	\$42,126	63.94%	\$0	\$42,126
1/1/2053	12/31/2053	100.00%	\$147,013	\$147,013	\$0	\$42,126	62.93%	\$0	\$42,126
1/1/2054	12/31/2054	100.00%	\$147,013	\$147,013	\$0	\$42,126	61.93%	\$0	\$42,126
1/1/2055	3/16/2055	20.75%	\$30,510	\$30,510	\$0	\$42,126	60.95%	\$0	\$42,126
3/17/2055	12/31/2055	79.45%	\$37,584	\$0	\$37,584	\$79,710	60.95%	\$22,907	\$65,033
1/1/2056	12/31/2056	100.00%	\$47,304	\$0	\$47,304	\$127,014	59.98%	\$28,375	\$93,408
1/1/2057	12/31/2057	100.00%	\$47,304	\$0	\$47,304	\$174,318	59.03%	\$27,925	\$121,333
1/1/2058	12/31/2058	100.00%	\$47,304	\$0	\$47,304	\$221,622	58.10%	\$27,483	\$148,816
1/1/2059	12/31/2059	100.00%	\$47,304	\$0	\$47,304	\$268,926	57.18%	\$27,047	\$175,863
1/1/2060	12/31/2060	100.00%	\$47,304	\$0	\$47,304	\$316,230	56.27%	\$26,619	\$202,481
1/1/2061	12/31/2061	100.00%	\$47,304	\$0	\$47,304	\$363,534	55.38%	\$26,197	\$228,678
1/1/2062	12/31/2062	100.00%	\$47,304	\$0	\$47,304	\$410,838	54.50%	\$25,782	\$254,460
1/1/2063	12/31/2063	100.00%	\$47,304	\$0	\$47,304	\$458,142	53.64%	\$25,373	\$279,833
1/1/2064	12/31/2064	100.00%	\$47,304	\$0	\$47,304	\$505,446	52.79%	\$24,971	\$304,804
1/1/2065	12/31/2065	100.00%	\$47,304	\$0	\$47,304	\$552,750	51.95%	\$24,576	\$329,380
1/1/2066	12/31/2066	100.00%	\$47,304	\$0	\$47,304	\$600,054	51.13%	\$24,186	\$353,566
1/1/2067	11/24/2067	90.06%	\$42,603	\$0	\$42,603	\$642,657	50.32%	\$21,438	\$ 75,004

Appendix C

Scenario II-A
6 Year Catch up Period
Mitigating Employment Includes Federal Pension or Equivalent

Start Date	End Date	Percent of Year	Lost Earnings	Mitigating Earnings	Difference	Cumulative Difference	Discount Factor	Present Value Difference	Cumulative Present Value Difference
1/1/2024	12/31/2024	100.00%	\$147,013	\$41,410	\$105,603	\$105,603	100.00%	\$105,603	\$105,603
1/1/2025	12/31/2025	100.00%	\$147,013	\$59,011	\$88,003	\$193,606	98.42%	\$86,608	\$192,211
1/1/2026	12/31/2026	100.00%	\$147,013	\$76,611	\$70,402	\$264,008	96.86%	\$68,189	\$260,400
1/1/2027	12/31/2027	100.00%	\$147,013	\$94,212	\$52,802	\$316,809	95.32%	\$50,331	\$310,731
1/1/2028	12/31/2028	100.00%	\$147,013	\$111,812	\$35,201	\$352,010	93.81%	\$33,022	\$343,753
1/1/2029	12/31/2029	100.00%	\$147,013	\$129,413	\$17,601	\$369,611	92.32%	\$16,250	\$360,003
1/1/2030	12/31/2030	100.00%	\$147,013	\$147,013	\$0	\$369,611	90.86%	\$0	\$360,003
1/1/2031	12/31/2031	100.00%	\$147,013	\$147,013	\$0	\$369,611	89.42%	\$0	\$360,003
1/1/2032	12/31/2032	100.00%	\$147,013	\$147,013	\$0	\$369,611	88.01%	\$0	\$360,003
1/1/2033	12/31/2033	100.00%	\$147,013	\$147,013	\$0	\$369,611	86.61%	\$0	\$360,003
1/1/2034	12/31/2034	100.00%	\$147,013	\$147,013	\$0	\$369,611	85.24%	\$0	\$360,003
1/1/2035	12/31/2035	100.00%	\$147,013	\$147,013	\$0	\$369,611	83.89%	\$0	\$360,003
1/1/2036	12/31/2036	100.00%	\$147,013	\$147,013	\$0	\$369,611	82.56%	\$0	\$360,003
1/1/2037	12/31/2037	100.00%	\$147,013	\$147,013	\$0	\$369,611	81.25%	\$0	\$360,003
1/1/2038	12/31/2038	100.00%	\$147,013	\$147,013	\$0	\$369,611	79.96%	\$0	\$360,003
1/1/2039	12/31/2039	100.00%	\$147,013	\$147,013	\$0	\$369,611	78.70%	\$0	\$360,003
1/1/2040	12/31/2040	100.00%	\$147,013	\$147,013	\$0	\$369,611	77.45%	\$0	\$360,003
1/1/2041	12/31/2041	100.00%	\$147,013	\$147,013	\$0	\$369,611	76.22%	\$0	\$360,003
1/1/2042	12/31/2042	100.00%	\$147,013	\$147,013	\$0	\$369,611	75.01%	\$0	\$360,003
1/1/2043	12/31/2043	100.00%	\$147,013	\$147,013	\$0	\$369,611	73.83%	\$0	\$360,003
1/1/2044	12/31/2044	100.00%	\$147,013	\$147,013	\$0	\$369,611	72.66%	\$0	\$360,003
1/1/2045	12/31/2045	100.00%	\$147,013	\$147,013	\$0	\$369,611	71.50%	\$0	\$360,003
1/1/2046	12/31/2046	100.00%	\$147,013	\$147,013	\$0	\$369,611	70.37%	\$0	\$360,003
1/1/2047	12/31/2047	100.00%	\$147,013	\$147,013	\$0	\$369,611	69.26%	\$0	\$360,003
1/1/2048	12/31/2048	100.00%	\$147,013	\$147,013	\$0	\$369,611	68.16%	\$0	\$360,003
1/1/2049	12/31/2049	100.00%	\$147,013	\$147,013	\$0	\$369,611	67.08%	\$0	\$360,003
1/1/2050	12/31/2050	100.00%	\$147,013	\$147,013	\$0	\$369,611	66.02%	\$0	\$360,003
1/1/2051	12/31/2051	100.00%	\$147,013	\$147,013	\$0	\$369,611	64.97%	\$0	\$360,003
1/1/2052	12/31/2052	100.00%	\$147,013	\$147,013	\$0	\$369,611	63.94%	\$0	\$360,003
1/1/2053	12/31/2053	100.00%	\$147,013	\$147,013	\$0	\$369,611	62.93%	\$0	\$360,003
1/1/2054	12/31/2054	100.00%	\$147,013	\$147,013	\$0	\$369,611	61.93%	\$0	\$360,003
1/1/2055	3/16/2055	20.75%	\$30,510	\$30,510	\$0	\$369,611	60.95%	\$0	\$360,003
3/17/2055	12/31/2055	79.45%	\$37,584	\$29,875	\$7,709	\$377,320	60.95%	\$4,699	\$364,702
1/1/2056	12/31/2056	100.00%	\$47,304	\$37,601	\$9,703	\$387,022	59.98%	\$5,820	\$370,522
1/1/2057	12/31/2057	100.00%	\$47,304	\$37,601	\$9,703	\$396,725	59.03%	\$5,728	\$376,250
1/1/2058	12/31/2058	100.00%	\$47,304	\$37,601	\$9,703	\$406,428	58.10%	\$5,637	\$381,887
1/1/2059	12/31/2059	100.00%	\$47,304	\$37,601	\$9,703	\$416,131	57.18%	\$5,548	\$387,435
1/1/2060	12/31/2060	100.00%	\$47,304	\$37,601	\$9,703	\$425,834	56.27%	\$5,460	\$392,895
1/1/2061	12/31/2061	100.00%	\$47,304	\$37,601	\$9,703	\$435,537	55.38%	\$5,373	\$398,268
1/1/2062	12/31/2062	100.00%	\$47,304	\$37,601	\$9,703	\$445,240	54.50%	\$5,288	\$403,556
1/1/2063	12/31/2063	100.00%	\$47,304	\$37,601	\$9,703	\$454,942	53.64%	\$5,204	\$408,761
1/1/2064	12/31/2064	100.00%	\$47,304	\$37,601	\$9,703	\$464,645	52.79%	\$5,122	\$413,883
1/1/2065	12/31/2065	100.00%	\$47,304	\$37,601	\$9,703	\$474,348	51.95%	\$5,041	\$418,924
1/1/2066	12/31/2066	100.00%	\$47,304	\$37,601	\$9,703	\$484,051	51.13%	\$4,961	\$423,885
1/1/2067	11/24/2067	90.06%	\$42,603	\$38,565	\$4,038	\$488,089	50.32%	\$2,032	\$425,966

**Scenario II-
6 Year Catch up Period
Mitigating Employment Does not Include Pension**

Start Date	End Date	Percent of Year	Lost Earnings	Mitigating Earnings	Difference	Cumulative Difference	Discount Factor	Present Value Difference	Cumulative Present Value Difference
1/1/2024	12/31/2024	100.00%	\$147,013	\$41,410	\$105,603	\$105,603	100.00%	\$105,603	\$105,603
1/1/2025	12/31/2025	100.00%	\$147,013	\$59,011	\$88,003	\$193,606	98.42%	\$86,608	\$192,211
1/1/2026	12/31/2026	100.00%	\$147,013	\$76,611	\$70,402	\$264,008	96.86%	\$68,189	\$260,400
1/1/2027	12/31/2027	100.00%	\$147,013	\$94,212	\$52,802	\$316,809	95.32%	\$50,331	\$310,731
1/1/2028	12/31/2028	100.00%	\$147,013	\$111,812	\$35,201	\$352,010	93.81%	\$33,022	\$343,753
1/1/2029	12/31/2029	100.00%	\$147,013	\$129,413	\$17,601	\$369,611	92.32%	\$16,250	\$360,003
1/1/2030	12/31/2030	100.00%	\$147,013	\$147,013	\$0	\$369,611	90.86%	\$0	\$360,003
1/1/2031	12/31/2031	100.00%	\$147,013	\$147,013	\$0	\$369,611	89.42%	\$0	\$360,003
1/1/2032	12/31/2032	100.00%	\$147,013	\$147,013	\$0	\$369,611	88.01%	\$0	\$360,003
1/1/2033	12/31/2033	100.00%	\$147,013	\$147,013	\$0	\$369,611	86.61%	\$0	\$360,003
1/1/2034	12/31/2034	100.00%	\$147,013	\$147,013	\$0	\$369,611	85.24%	\$0	\$360,003
1/1/2035	12/31/2035	100.00%	\$147,013	\$147,013	\$0	\$369,611	83.89%	\$0	\$360,003
1/1/2036	12/31/2036	100.00%	\$147,013	\$147,013	\$0	\$369,611	82.56%	\$0	\$360,003
1/1/2037	12/31/2037	100.00%	\$147,013	\$147,013	\$0	\$369,611	81.25%	\$0	\$360,003
1/1/2038	12/31/2038	100.00%	\$147,013	\$147,013	\$0	\$369,611	79.96%	\$0	\$360,003
1/1/2039	12/31/2039	100.00%	\$147,013	\$147,013	\$0	\$369,611	78.70%	\$0	\$360,003
1/1/2040	12/31/2040	100.00%	\$147,013	\$147,013	\$0	\$369,611	77.45%	\$0	\$360,003
1/1/2041	12/31/2041	100.00%	\$147,013	\$147,013	\$0	\$369,611	76.22%	\$0	\$360,003
1/1/2042	12/31/2042	100.00%	\$147,013	\$147,013	\$0	\$369,611	75.01%	\$0	\$360,003
1/1/2043	12/31/2043	100.00%	\$147,013	\$147,013	\$0	\$369,611	73.83%	\$0	\$360,003
1/1/2044	12/31/2044	100.00%	\$147,013	\$147,013	\$0	\$369,611	72.66%	\$0	\$360,003
1/1/2045	12/31/2045	100.00%	\$147,013	\$147,013	\$0	\$369,611	71.50%	\$0	\$360,003
1/1/2046	12/31/2046	100.00%	\$147,013	\$147,013	\$0	\$369,611	70.37%	\$0	\$360,003
1/1/2047	12/31/2047	100.00%	\$147,013	\$147,013	\$0	\$369,611	69.26%	\$0	\$360,003
1/1/2048	12/31/2048	100.00%	\$147,013	\$147,013	\$0	\$369,611	68.16%	\$0	\$360,003
1/1/2049	12/31/2049	100.00%	\$147,013	\$147,013	\$0	\$369,611	67.08%	\$0	\$360,003
1/1/2050	12/31/2050	100.00%	\$147,013	\$147,013	\$0	\$369,611	66.02%	\$0	\$360,003
1/1/2051	12/31/2051	100.00%	\$147,013	\$147,013	\$0	\$369,611	64.97%	\$0	\$360,003
1/1/2052	12/31/2052	100.00%	\$147,013	\$147,013	\$0	\$369,611	63.94%	\$0	\$360,003
1/1/2053	12/31/2053	100.00%	\$147,013	\$147,013	\$0	\$369,611	62.93%	\$0	\$360,003
1/1/2054	12/31/2054	100.00%	\$147,013	\$147,013	\$0	\$369,611	61.93%	\$0	\$360,003
1/1/2055	3/16/2055	20.75%	\$30,510	\$30,510	\$0	\$369,611	60.95%	\$0	\$360,003
3/17/2055	12/31/2055	79.45%	\$37,584	\$0	\$37,584	\$407,195	60.95%	\$22,907	\$382,910
1/1/2056	12/31/2056	100.00%	\$47,304	\$0	\$47,304	\$454,499	59.98%	\$28,375	\$411,285
1/1/2057	12/31/2057	100.00%	\$47,304	\$0	\$47,304	\$501,803	59.03%	\$27,925	\$439,210
1/1/2058	12/31/2058	100.00%	\$47,304	\$0	\$47,304	\$549,107	58.10%	\$27,483	\$466,693
1/1/2059	12/31/2059	100.00%	\$47,304	\$0	\$47,304	\$596,411	57.18%	\$27,047	\$493,740
1/1/2060	12/31/2060	100.00%	\$47,304	\$0	\$47,304	\$643,715	56.27%	\$26,619	\$520,358
1/1/2061	12/31/2061	100.00%	\$47,304	\$0	\$47,304	\$691,019	55.38%	\$26,197	\$546,555
1/1/2062	12/31/2062	100.00%	\$47,304	\$0	\$47,304	\$738,323	54.50%	\$25,782	\$572,337
1/1/2063	12/31/2063	100.00%	\$47,304	\$0	\$47,304	\$785,627	53.64%	\$25,373	\$597,710
1/1/2064	12/31/2064	100.00%	\$47,304	\$0	\$47,304	\$832,931	52.79%	\$24,971	\$622,682
1/1/2065	12/31/2065	100.00%	\$47,304	\$0	\$47,304	\$880,235	51.95%	\$24,576	\$647,257
1/1/2066	12/31/2066	100.00%	\$47,304	\$0	\$47,304	\$927,539	51.13%	\$24,186	\$671,443
1/1/2067	11/24/2067	90.06%	\$42,603	\$0	\$42,603	\$970,142	50.32%	\$21,438	\$692,